

F.No. 451/22/2020-Cus.V
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

Room No. 49, North Block.
New Delhi, dated the 30th December 2020

To,
All Principal Chief Commissioners/Chief Commissioners of Customs
All Principal Directors General/Directors General of Customs
All Principal Commissioners/Commissioner of Customs

Madam/ Sir,

Sub: Import and export of vaccines in relation to COVID-19 through Courier -reg.

The COVID-19 pandemic has posed unprecedented challenges to Customs and other administrations the world over. Right from the onset of the pandemic, the Board has been taking various measures to keep import-export supply chains operational and ensure that critical goods are released expeditiously by the Customs. In this context the Board notes that efficient clearance and distribution of vaccines would be a critical requirement in the collective fight against the COVID-19 pandemic. The challenges in doing so is heightened by the fact that the vaccines need to be stored and transported under controlled temperatures and there are multiple stakeholders involved in this process. This necessitates putting in place efficient cross-border procedures for speedy evacuation of the vaccines. Accordingly the Board has proactively reviewed the extant process for cross-border movement of goods and focussed on especially facilitating the Customs clearance of imported/ export of vaccines relating to COVID -19.

2. In order to facilitate the import/ export of vaccines in relation to COVID -19 through Courier, at locations where the Express Cargo Clearance System (ECCS) is operational, the Board has issued the Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2020. These new regulations amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 to provide the following:

- (i) Imports of and exports of vaccines in relation to COVID 19 has been allowed without any value limitation.
- (ii) Since the vaccines will be imported in durable containers equipped with the requisite temperature monitoring and tracking devices, sub-regulation (3) of regulation 6 and the declaration in Form H (CSB IV) of the Regulations have been suitably amended to provide for the export of the durable container including accessories thereof, imported in relation to COVID-19 vaccines. The clarifications contained in Circular No.51/2020-Customs, dated 20.11.2020 would apply for the temporary importation

and re-export of the durable containers including accessories thereof imported in relation to the COVID-19 vaccines through Courier. Care should be taken to ensure compliance with the procedure contained in said Circular including execution of a continuity bond, declaration of the durable containers and accessories thereof as a separate item in the Customs declaration during import and re-export. Importers may be advised to indicate the unique identifier of the container and the accessories during import in the Courier Bill of Entry (CBE-XIII or CBE-XIV, as applicable) ¹and also at the time of re-export in the Courier Shipping Bill (CSB IV) for facilitating clearance.

3. Since multiple stakeholders will be involved in the process of clearance of the vaccines, effective coordination among the stakeholders would be necessary. Commissioners in charge of the International Courier Terminals where ECCS is operational, are therefore requested to immediately form a Task Force headed by an officer of the rank of Joint/ Additional Commissioner of Customs and comprising of officials from relevant PGAs, Authorized Couriers, Custodians, Airlines and other relevant stakeholders. The Task force shall adopt a coordinated approach for efficient clearance of vaccines relating to COVID-19.

3.1 The details of the Task Force, and the name, designation and contact details of the Joint/ Additional Commissioner of Customs, heading the Task force may be given wide publicity through issue of Public Notices and should also be placed in a conspicuous location in the website of the Commissionerate/ Zone.

4. Difficulties, if any in implementation of the Circular may be brought to the immediate notice of the Board.

5. Hindi version follows.

(Temsunaro Jamir)
Additional Commissioner (ICD)

¹ Replaced vide corrigendum approved by the Board on 20.01.2021.